

~~R865. Tax Commission, Auditing.~~

~~R865-19. Sales Tax.~~

~~[R865-19S-71. Transportation Charges in Connection With the Sale of Tangible Personal Property Pursuant to Utah Code Ann. Sections 59-12-103 and 59-12-104.~~

~~A. To qualify for the sales tax exemption for movements of freight by common carrier, transportation charges must satisfy all of the following conditions:~~

- ~~1. Shipment must take place by means of common carrier.~~
- ~~2. Charges must be segregated and listed separately.~~
- ~~3. Charges must reflect the actual cost of shipping the particular tangible personal property by common carrier.~~
- ~~4. Shipment of the tangible personal property must take place after passage of title.~~
 - ~~a) Shipment of the tangible personal property takes place after passage of title if the terms of the sale or lease are F.O. B. origin or F.O.B. shipping point.~~
 - ~~b) If the invoice does not indicate an F.O.B. point, and a common carrier is used, it is assumed the terms are F.O.B. origin.~~
 - ~~c) In all other cases, the shipment of tangible personal property takes place before passage of title.~~

~~B. If shipment of the tangible personal property occurs before the passage of title, shipping costs, to the extent included in the sales price of the item, and regardless of whether they are segregated on the invoice, shall be included in the sales and use tax base.]~~

KEY: charities, tax exemptions, religious activities, sales tax

59-12-103, 59-12-104

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